

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, April 5, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 56.

EXEMPTION OF PROPERTY FROM ASSESSMENT AND TAXATION.

H. F. 77.

AN ACT to amend section thirteen hundred and four (1304) of the code, relating to the exemption of property from assessment and taxation.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Exemptions. That section thirteen hundred and four (1304) of the code be and the same is hereby amended by striking out of said section subdivision seven (7) and inserting the following in lieu thereof:

"7. The property not to exceed eight hundred dollars in actual value, of any honorably discharged Union soldier or sailor of the Mexican War or of the War of the Rebellion or of the widow remaining unmarried of such soldier or sailor. It shall be the duty of every assessor annually to make a list of all such soldiers, sailors and widows, and to return such list to the county auditor, upon forms to be furnished by such auditor for that purpose; but the failure on the part of any assessor so to do shall not affect the validity of any exemption. All soldiers, sailors or widows thereof referred to herein shall receive a reduction of eight hundred dollars at the time said assessment is made by the assessor unless waiver thereof is voluntarily made of said exemption at said time; but this exemption shall not apply in the case of any soldier or sailor or the widow of such soldier or sailor, owning property of the actual value of five thousand dollars (\$5,000.00) or where the wife of such soldier or sailor owns property to the actual value of five thousand dollars (\$5,000.00)."

Approved April 7, 1902.

CHAPTER 57.

ASSESSMENT OF TAXES UPON FOREIGN INSURANCE COMPANIES.

S. F. 115.

AN ACT to amend section one thousand three hundred and thirty-three (1333) of the code, relating to the assessment of taxes upon foreign insurance companies.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Tax lowered. That section one thousand three hundred thirty-three (1333) of the code be, and the same is hereby, amended by striking out the word "three" in the ninth line thereof, and inserting in lieu thereof the word "two".

Approved April 8, 1902.

CHAPTER 58.

ASSESSMENT OF RAILWAY PROPERTY.

S. F. 93

AN ACT to amend section thirteen hundred and thirty-four (1334) and section thirteen hundred and thirty-seven (1337) of the code, relating to the assessment of railway property for taxation.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Assessment—when made—verified statement—when filed. That section thirteen hundred and thirty-four (1334) of the code be, and the

same is hereby amended by striking out in the first line thereof the words, "first Monday in March", and inserting in lieu thereof the words, "second Monday in July"; and by striking out of the eighth (8) and ninth (9) lines of said section the words, "fifteenth day of February", and inserting in lieu thereof the words, "first day of April".

SEC. 2. Time of transmitting statement to county auditor. That section thirteen hundred and thirty-seven (1337) of the code be, and the same is hereby amended by striking out of the first and second lines thereof the words, "twenty-fifth day of March", and inserting in lieu thereof the words, "first Monday in August".

SEC. 3. In effect. This act, being deemed of immediate importance, shall be in force and effect from and after its publication in the Iowa State Register and the Des Moines Leader, two newspapers published in Des Moines, Iowa.

Approved February 28, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, March 1, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 59.

TAXES LEVIED ON BUILDINGS AS PERSONAL PROPERTY.

S. F. 21.

AN ACT to amend section fourteen hundred (1400) of the code, making taxes levied on buildings as personal property a lien thereon.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Lien of Taxes. That section fourteen hundred (1400) of the code be and the same is hereby amended by adding thereto the following:

"In all cases where buildings are assessed as personal property, the taxes shall be and remain a lien on said buildings from the date of levy until paid."

Approved March 17, 1902.

CHAPTER 60.

PLATS OF RAILROAD LINES FILED WITH COUNTY AUDITOR.

H. F. 331.

AN ACT requiring railroad companies to file plats of all lines of railroad owned or operated in the several counties of the state of Iowa with county auditors. (Amendatory of the provisions of chapter one (1), title seven (VII), of the code, relating to the assessment of taxes.)

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Plats—when filed. That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August A. D. 1902, place on file in the office of the county auditor of each county in the state, into which any part of the lines of any said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied, by said companies in each government sub-division of land, not included within the platted portion of any town or city, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plats of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines not fully shown as above required on the plats now on file. On the first day of